

OFFICIAL

96-15
12/1/76

For future fiscal years ending beyond this date, data on hours paid by cost center will be required.

COLUMN B - SALARIES AND FRINGE BENEFITS

Enter on line 1, "General Fringe Benefits," the costs of fringe benefits available generally to employees, including FICA, unemployment compensation and other payroll related benefits required by law.

Pay for time not worked (vacations, holidays, etc.) should be reported together with the salaries and wages of the related employees in the appropriate cost centers and not on line 1.

- For all other centers, report in Column B the total of
- . salaries and wages, including premiums paid for overtime
 - . the costs of any special fringe benefits not generally available to all employees
 - . expenses for contracted nursing personnel (on the lines indicated)

With the exception of contracted nursing personnel, fees and other costs of securing the personal services on non-employees should be excluded from Column B and reported in Column C.

COLUMN C - FEES AND OTHER EXPENSES

Report in this Column all expenses other than those reported in Column B. Line 37 columns B and C should equal totals per financial statements.

B-6 48

7-1-76
12/29/76
12/13/76
N. J.

OFFICIAL

COLUMN D - RECOVERIES AND ELIMINATIONS

Report in this Column in the centers in which related expenses are reported:

- (1) Incidental revenues derived from other than routine patient care such as:
 - . telephone charges and commissions
 - . television rentals
 - . meals sold to guests or employees
 - . private nursing services
 - . rental income, including rooms rented to employees
 - . purchase discounts not reflected in the costs reported in Column C
- (2) Restricted funds expended for operating expenses.
- (3) Nonallowable expenses - i.e. those costs which do not reasonably relate to the providing of services defined as "routine" for the state Medicaid program. Examples of nonallowable expenses have been included in the instructions for Schedules A-3, and A-4. Also, the special services considered as "routine" are itemized as separate cost centers under "Patient Care" on Schedule A.

Where the costs of a center are "allowable" but benefit patients who are receiving residential, sheltered or domiciliary care, as well as ICF and SNF patients, these expenses should not be eliminated in Column D. (These "Common" Costs should be included in the net expenses reported in Column E and then apportioned in Columns F and G).

B-T 49

76-15
4.19.15
12.1.76

7-1-76
12/29/76
12/13/76
N.g.

OFFICIAL

Two reporting alternatives are available with respect to reporting and eliminating nonallowable costs.

- (1) Report these costs in the "Nonallowable" Cost Center (Schedule A, line 36) and eliminate this total in Column D of that line (Preferable), or
- (2) Report these costs in the appropriate cost centers and eliminate them in Column D of the centers in which the costs are reported.

COLUMN E - NET ROUTINE EXPENSES

Net routine expenses are the total of gross expenses per Column B and C, less recoveries and eliminations reported in Column D.

Column E should consist only of allowable categories of expense. Where such allowable expenses benefit residential, sheltered care or domiciliary patients in addition to ICF or SNF patients, Column E should include all such allowable expenses.

COLUMN F - APPLICABLE TO RESIDENTIAL AND SHELTERED CARE

Enter in Column F the portion of Column E expenses applicable to patients other than those requiring intermediate or skilled care.

Attach your supporting schedule explaining the basis of allocation together with the calculations supporting entries in Column F.

76-15
12/13/76
12/29/76

7-1-76
12/29/76
12/13/76
n.f.

ORIGINAL

72-15
12/1/77
493

Column F and G may be left blank where homes serve only intermediate and skilled care patients.

COLUMN G - APPLICABLE TO LONG TERM CARE

Enter in Column G, the portion of the net expenses (per Column E) applicable to patients requiring intermediate and skilled care.

The total of Columns F and G must equal Column E.

Line 37 (total expenses) is the sum total of lines 1, 10, 16, 20, 21, 35, and 36.

NOTE: Check all boxes on Schedule A, if applicable. Footnotes at the bottom of Schedule A explain the criteria for each of the appropriate boxes.

N.J. 12/13/76 12/29/77 7-1-76

ORIGINAL

76-15
12/1/77
4 190

A-1 DETAILS OF "MANAGEMENT AND ADMINISTRATORS COSTS"

Schedule A-1, DETAILS OF "MANAGEMENT" provides the supporting details of amounts entered on line 2 of Schedule A.

Report on Schedule A-1 part A any compensation, fees and expenses relative to related parties who work at the facility less than twenty hours per week. (See instructions for Schedule F for definition of related party.)

All Management fees, home office expense allocations and similar charges from related organizations for expenses of an administrative or general services nature should be reported here, irrespective of the cost centers or functions which benefit from these services. (The state reserves the right to review for reasonableness, home office costs and the basis for charging facilities for their services.) For Governmental institutions only, in the instances where the county provides home office type services for the nursing home report home office expense allocations by cost centers.

Allowable directors fees are limited to \$1,000 for a facility.

Schedule A-1, DETAILS OF "ADMINISTRATORS COST" provides the supporting details of amounts entered on line 3 of Schedule A.

7.7 12/13/76 12/29/76 Effective 7-1-76

OFFICIAL

106-15
12/1/76
9.1910

Report the salary, special fringe benefits, and other expenses of the administrator on Schedule A-2, Part B, irrespective of specific duties performed for any other functions.

n.j. 12/13/76 ~~12/29/76~~ effective 7-1-76

A-2 DETAILS OF OTHER ADMINISTRATIVE EXPENSES

Schedule A-2 provides the supporting details of amounts entered on line 4 of Schedule A.

Automobiles

OFFICIAL

76-1546
12/1/77
4.190

Include on Schedule A-2 depreciation, leasing, insurance maintenance and other expenses relating to all motor vehicles owned or leased by the facility, other than those reported on Schedule A-1.

71-j 12/13/74 12/29/74 7-1-76

A-3 DETAILS OF "NON-ROUTINE/NON-ALLOWABLE EXPENSES"

Schedule A-3, Columns A-C, provides the supporting details of amounts entered on line 36 of Schedule A.

Preprinted on this form are examples of non-allowable expenses, but this list is not intended to be all inclusive. To be allowable, expenses must reasonably relate to the providing of those patient care services defined as "routine" by the state Medicaid program. Currently, costs such as prescription drugs, laboratory and x-ray, and all other non-allowable expenses should be entered "gross" in Columns B and C and carried forward to schedule A, line 36. In no case will expenses of a personal nature be considered allowable.

Purchases from related vendors - the cost to related vendors or the current market value, whichever is lower, will be recognized. Any expense for goods and services in excess of what the home could procure the same service for, should be excluded from costs.

Non-Routine/Non-Allowable Revenues - on Schedule A-3, Column D enter revenues derived from these expenses on the appropriate lines. (These revenues are not to be carried forward to Schedule A).

Therapy Services - the cost of therapy services are to be reported as Non-Routine expenses, but are reimburseable per 3.3 (c) (page 83).

95-20-MA(NJ)

OFFICIAL

TN 95-20 Approval Date SEP 25 1995
Supersedes TN 95-14 Effective Date APR 1 - 1995

OFFICIAL

76-15
190
12/1/77

A-4 DETAILS OF RECOVERIES AND ELIMINATIONS, SECTION A AND B

Schedule A-4 provides the supporting details of amounts entered on Schedule A, Column D.

The "center" Column, (Column 2), is provided to identify the cost center where the costs are being recovered or eliminated on Schedule A, Column D. Several line items have been preprinted to indicate what cost centers the revenues may have affected. Enter the center syntax in Column 2 for all sections (A and B), as applicable.

Incidental Revenues, Section A

Preprinted in this section are several items of routine revenues that are considered reductions to routine expenses. Enter the income reported in Column 1, Schedule A-4, on Schedule A, Column D, only to the extent of the expense being offset (DO NOT report more income in Column D than there is expenses in Column B and C).

Restricted Funds Expensed for Operating Costs, Section B

Enter the donor restricted income and funds that were expensed for operating costs in Column 1 and on Schedule A, Column D for the appropriate cost centers. For income from governmental units, see instructions for Schedule D, Line 16.

N. J. 12/13/76 12/29/76 7-1-76

THIS PAGE IS INTENTIONALLY LEFT BLANK

95-20-MA(NJ)

OFFICIAL

TN 95-20 Approval Date SEP 25 1998
Supersedes TN 76-15 Effective Date APR 1 - 1995